

Lognote -- Chief, Okinawa Bureau -- 11 September 1973

YOMITAN RESIDENCE TAX -- I clarified this morning Mayor Furugen's 20 August letter requesting payment of the village Residence Tax and the Prefectural residence tax by those residents of Yomitan in our employ, to the effect that it's the TCNs who are the objective (not the U.S. employees, as is being debated elsewhere in Japan, nor the locals). Our TCNs are registered with the immigration officials as residents of Yomitan. I then called Al Feissner, SOFA Committee, who asserted in his usual crisp way that there is no question but that they must pay the tax. I said I was planning to seek a legal opinion through military channels, but he contended that none was necessary--provisions of SOFA specifically state that TCN employees brought into the bases must pay such taxes. I asked Feissner to send me a copy of the pertinent provision. (The tax amounts to about 3.5%, depending on salary, family situation, etc. We may have to consider payment of this by the U.S. Government in the same manner as we pay the Karavas municipal tax. We'll make a recommendation to Headquarters later after looking at other aspects and receiving Feissner's notice.)

cc: C/Operations Group, C/Tokyo Bureau

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